

IN THE UNITED STATES COURT OF APPEALS  
FOR THE NINTH CIRCUIT

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JACK D. HOUGHTON,

Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

---

ON PETITION FOR REVIEW OF THE ORDER OF THE  
TAX COURT OF THE UNITED STATES

---

BRIEF FOR THE RESPONDENT

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No. 22,215

JACK D. HOUGHTON,

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ON PETITION FOR REVIEW OF THE ORDER OF THE

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BRIEF FOR THE RESPONDENT

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OPINION BELOW

The findings of fact and opinion of the Tax Court (I-R. 68-89) are reported at 48 T.C. 656.

JURISDICTION

This petition for review (I-R. 91-92) involves federal income taxes for the taxable years 1958, 1959 and 1960. On June 8, 1966, the Commissioner of Internal Revenue mailed to taxpayer a notice of deficiency asserting deficiencies in income tax and penalties in the aggregate amount of \$3,607.29. (I-R. 5-13.) On December 22, more than 90 days after mailing of the notice of deficiency, taxpayer filed a petition with the Tax Court for a redetermination

of the asserted deficiencies under the provisions of Section 6213 of the Internal Revenue Code of 1954. (I-R. 1-14.) On February 10, 1967, the Commissioner moved to dismiss for lack of jurisdiction for failure of the taxpayer to file a petition within the statutory period. (I-R. 16-17.) On March 6, 1967, the taxpayer filed an objection to the Commissioner's motion to dismiss. (I-R. 20-25.) The order of the Tax Court, granting the motion to dismiss, was entered August 8, 1967. (I-R. 90.) The case is brought to this Court by a petition for review filed August 16, 1967 (I-R. 91-92), within the three-month period prescribed in Section 7483 of the Internal Revenue Code of 1954. Jurisdiction is conferred on this Court by Section 7482 of that Code.

#### QUESTION PRESENTED

Whether the Tax Court correctly decided that the notice of deficiency was properly sent by the Commissioner to the taxpayer's last known address and that, therefore, the Tax Court lacked jurisdiction of the case because the taxpayer filed his petition for redetermination of the deficiency more than 90 days after such mailing.

#### STATUTES AND OTHER AUTHORITIES INVOLVED

The pertinent parts of the statutes and other authorities involved will be found in the Appendix, infra.

#### STATEMENT

The material facts, as found by the Tax Court, are as follows:

A statutory notice of deficiency was sent by certified mail on June 8, 1966, to the taxpayer at 6325 S. W. Alfred Street,



Portland, Oregon 97219. The notice determined deficiencies and additions to tax for the years 1958, 1959 and 1960. A copy of the notice of deficiency was not mailed at that time to his attorney, Warde H. Erwin. (I-R. 71.)

On June 9, 1966, Lloyd Brown, a letter carrier, attempted to deliver the certified mail to taxpayer at 6325 S. W. Alfred Street, Portland, Oregon 97219. Finding no one at home, he filled out a notice of certified mail, a form that stated that certified mail was being held for the taxpayer at the post office. Brown left this notice in taxpayer's mailbox at 6325 S. W. Alfred Street, which is the customary post office procedure in handling certified mail. Taxpayer did not pick up the statutory notice of deficiency at the post office. On June 27, 1966, it was returned to the Commissioner marked "Unclaimed." (I-R. 71.)

Taxpayer resided at 6325 S. W. Alfred Street, Portland, Oregon, from 1957 to 1961 when he was divorced from his wife. He temporarily left that address for two or three short periods of time in 1961. Since 1962 he has continuously resided at 6325 S. W. Alfred Street, Portland, Oregon, and that is his present address. Taxpayer receives all his mail from his attorney, Warde H. Erwin, at 6325 S. W. Alfred Street, and he received several letters from him at that address in 1966. Taxpayer used 6325 S. W. Alfred Street as his address on his federal income tax returns. He has executed consents fixing periods of limitation upon assessment of income tax on several occasions. All but one of these consents, which was signed in 1962,

used 6325 S. W. Alfred Street as his address. The consent executed in 1962 used a temporary business address of taxpayer which was never used again. The powers of attorney executed by taxpayer in March and October of 1966 used 6325 S. W. Alfred Street as his address. Taxpayer's sworn petition to the Tax Court alleges that his residence address is 6325 S. W. Alfred Street. (I-R. 74.)

Taxpayer has never requested or directed any agent of the Commissioner to change his address from 6325 S. W. Alfred Street, Portland, Oregon, to any other address.

The Tax Court found as ultimate fact that taxpayer's last known address is and was at the time the notice of deficiency was mailed to him on June 8, 1966, 6325 S. W. Alfred Street, Portland, Oregon 97219. (I-R. 74.)

On and after March 19, 1966, the Commissioner had on file in his Portland office a general power of attorney (Treasury Department Form 2848) signed by taxpayer appointing Warde H. Erwin as his attorney-in-fact. The power of attorney was signed by taxpayer on March 17, 1966. His signature was not notarized or witnessed and there was no certification by an enrolled attorney or agent in lieu of witnessing or notarization. The power of attorney did not contain a request that all correspondence addressed to taxpayer be sent to his attorney, but only that copies thereof be sent to his attorney. The power of attorney was sent to the Commissioner's Portland office by a letter dated March 18, 1966, addressed to Revenue Agent, A. Carrier. (I-R. 71-72.) By mistake another copy of the general power of attorney, properly signed and notarized, was

kept in Erwin's office files and was never sent to or received by the Commissioner.

On April 4, 1966, requests for extensions of the statutory period of limitation on assessment were mailed to taxpayer by the Commissioner's chief of the Audit Division. These were signed by taxpayer and given to Warde H. Erwin. They were not delivered to the Commissioner. Several times in March and April 1966 Erwin contacted Revenue Agent Carrier or the agent contacted Erwin. (I-R. 72.)

On July 21, 1966, Erwin wrote a letter to taxpayer stating that he had heard nothing further from the Commissioner and that he believed that the matter had been successfully terminated. A statement for services rendered was enclosed with the letter. (I-R. 72.)

The deficiencies and additions to tax were assessed by the Commissioner on October 14, 1966, and notice thereof was received by taxpayer on October 18, 1966. (I-R. 72.)

By letter dated October 18, 1966, an attorney, Curtis H. Levin, advised the Commissioner's Portland office that taxpayer had not received the notice of deficiency dated June 8, 1966. In the same letter he sent an additional power of attorney dated October 18, 1966, properly signed and notarized, which appointed Warde H. Erwin and Curtis H. Levin as attorneys-in-fact for taxpayer. On or about November 17, 1966, Levin received a copy of the notice of deficiency dated June 8, 1966. (I-R. 73.)

The petition for redetermination of the asserted deficiencies in this case was mailed on December 20, 1966, and was filed with the Tax

Court on December 22, 1966, 197 days after the deficiency notice was mailed. (I-R. 75.)

In an order dated August 8, 1967, the Tax Court, granting the Commissioner's motion to dismiss based on the failure of the taxpayer to file a petition within the statutory period, ordered that the case be dismissed for lack of jurisdiction. (I-R. 90.) This review followed. (I-R. 91-92.)

#### SUMMARY OF ARGUMENT

In order for the Tax Court to acquire jurisdiction of a case, two requirements must be met: (1) a notice of deficiency must be properly mailed to the taxpayer and (2) the taxpayer must file a petition with the Tax Court for a redetermination of the deficiency within 90 days of the mailing of such notice. The notice of deficiency in the present case was, following the provisions of the pertinent statute, properly mailed to taxpayer's last known address, and therefore started the running of the 90-day filing period. Since taxpayer did not file within this period, the Tax Court correctly dismissed the petition for lack of jurisdiction.

The notice of deficiency was sent to 6325 S. W. Alfred Street, where taxpayer has resided continuously since 1962 and where he presently resides. The Tax Court correctly found from substantial and undisputed evidence that 6325 S. W. Alfred Street was taxpayer's last known address within the meaning of Section 6212. When taxpayer filed an incomplete and invalid power of attorney in which he requested that the Internal Revenue Service send copies of



correspondence with him to his attorney, he did not change his last known address for purposes of mailing a notice of deficiency to him. Moreover, the provisions of the Act of November 8, 1965, P.L. 89-332, 79 Stat. 1281 could not under any circumstance be applicable herein, since taxpayer's attorney did not comply with the preliminary filing requirements of that statute.

#### ARGUMENT

THE TAX COURT CORRECTLY DECIDED THAT THE NOTICE OF DEFICIENCY WAS PROPERLY SENT TO THE TAXPAYER'S LAST KNOWN ADDRESS AND THAT, THEREFORE, THE TAX COURT LACKED JURISDICTION OF THE CASE BECAUSE THE TAXPAYER FILED HIS PETITION FOR REDETERMINATION OF THE DEFICIENCY MORE THAN 90 DAYS AFTER SUCH MAILING

##### A. Introduction

Section 6212(a) of the Internal Revenue Code of 1954, Appendix, infra, provides that when the Commissioner of Internal Revenue determines that there is a deficiency in income tax, he is authorized to send notice of such deficiency to the taxpayer by certified or registered mail. Section 6212(b)(1) of the Code, Appendix, infra, provides that such notice will be sufficient if mailed to the taxpayer at his "last known address". If a taxpayer wants to contest such deficiency prior to assessment, he must file a petition for a redetermination of the deficiency with the Tax Court within 90 days from the date of the mailing of the notice of deficiency. Section 6213(a) of the 1954 Code, Appendix, infra.

In order that the Tax Court acquire jurisdiction of a case, two requirements must be met: (1) notice of deficiency must be properly mailed to the taxpayer, and (2) the taxpayer must petition the Tax Court within 90 days of the mailing of such notice. See Vibro Manufacturing Co. v. Commissioner, 312 F. 2d 253 (C.A. 2d, 1963). In the present case, since, as we will show below and as the Tax Court held, the Commissioner clearly complied with the first jurisdictional requirement, and since the taxpayer admittedly did not comply with the second jurisdictional requirement, the Tax Court did not have jurisdiction to hear the case and correctly granted the Commissioner's motion to dismiss for lack of jurisdiction.

B. The notice of deficiency was properly sent to the taxpayer's last known address

The notice of deficiency mailed by the Commissioner was sufficient to commence the running of the 90-day period in which taxpayer could petition the Tax Court for a redetermination if it was properly mailed to taxpayer's "last known address".

Section 6212, Internal Revenue Code of 1954. Actual receipt of the notice by the taxpayer is not required. Brown v. Lethert, 360

1/ Tenzer v. Commissioner, 285 F. 2d 956 (C.A. 9th, 1960) which taxpayer cites (Br. pp. 26-27), is completely distinguishable from the present case. In that case this Court held only that personal service of a notice of deficiency replaced prior service by mail, so that the taxpayer's petition for review was timely when filed within 90 days of the personal service. Certainly, there was no such abandonment of service by mail in this case.

F. 2d 560 (C.A. 8th, 1966); Cohen v. United States, 297 F. 2d 760 (C.A. 9th, 1962), certiorari denied, 369 U.S. 865 (1962); Luhring v. Glotzbach, 304 F. 2d 556 (C.A. 4th, 1962). In Cohen v. United States, supra, this Court explained that "We think it clear that the Congress, when it 'authorized' service by registered mail, did not intend to require actual receipt by the addressee of the letter. Rather, it permitted the use of a method of giving notice that would ordinarily result in such receipt". 297 F. 2d, p. 772.

The notice of deficiency was sent to 6325 S. W. Alfred Street which the Tax Court after reviewing all the evidence of record found was the taxpayer's last known address at the date of mailing. (I-R. 71, 74.) The courts have uniformly held in cases involving Section 6212 of the 1954 Code and its precursors that "the last known address \* \* \* becomes a matter of proof in each case in which the question arises." Maxfield v. Commissioner, 153 F. 2d 325, 326 (C.A. 9th, 1946).

If a finding of fact by the Tax Court is based on substantial evidence, the appellate court will affirm on review unless it appears that the great weight of evidence is against it. Klamath Medical Service Bureau v. Commissioner, 261 F. 2d 842 (C.A. 9th, 1958). This Court has stated that "unless clear error appears, we cannot disturb a Tax Court's finding or conclusion". National Brass Works v. Commissioner, 205 F. 2d 104, 107 (C.A. 9th, 1953). See also 9 Mertens, Law of Federal Income Taxation (Rev.), Section 51.22.

The Tax Court's finding that taxpayer's last known address was 6325 S. W. Alfred Street was based on substantial and uncontradicted evidence. Taxpayer testified that he has lived at that address since 1957, and has been there continuously since 1962. (Tr. 97, 98.)<sup>2/</sup> When asked his present address, he replied that it was 6325 S. W. Alfred Street. (Tr. 74.) He also testified that that is the address to which his attorney always sends his mail. (Tr. 97.) This weighty testimony was not contradicted by any evidence of his having another address.

Moreover, as the Tax Court noted (R. 77), taxpayer used 6325 S. W. Alfred Street on his Federal income tax returns; he executed consents to extend the statutory period for assessment for the years in issue on which he used that address, except for one on which he utilized a temporary business address, in 1962; he executed powers of attorney in March and October, 1966, using that address; he has received mail sent to him by the Commissioner at that address; and in his sworn petition to the Tax Court he alleged 6325 S. W. Alfred Street, Portland, Oregon, to be his residence address. In the face of this overwhelming evidence the Tax Court had no alternative but to find as an ultimate fact, as it did (R. 74), that the taxpayer's last known address is and was at

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<sup>2/</sup> "Tr." references are to the Official Report of Proceedings Before the Tax Court (Doc. No. 11), which is included in Vol. II of the record on review.



the time the notice of deficiency was mailed to him on June 8, 1966, 6325 S. W. Alfred Street, Portland, Oregon, 97219. Accordingly, there can be no question that the notice of deficiency was properly mailed to the taxpayer within the meaning of the pertinent statute.

C. Taxpayer's last known address was not changed by the filing of a power of attorney which requested that "copies" of correspondence be sent to his attorney

The power of attorney sent by the taxpayer to the Commissioner's Portland office in March, 1966, was not properly notarized or witnessed and therefore was not valid. However, even if it had been valid, it would not possibly have effected a change in taxpayer's last known address, since it requested only that copies of correspondence, rather than original documents, be sent to taxpayer's attorney. (I-R. 71-72.) Allen v. Commissioner, 29 T.C. 113 (1957); Parker v. Commissioner, 12 T.C. 1079 (1949).

In Allen v. Commissioner, supra, the court concluded that a request to send copies of correspondence to taxpayer's attorney did not effect a change in taxpayer's last known address. In that case, although the taxpayer had requested that copies be sent to his attorney, a notice of deficiency and an attached statement were sent to the taxpayer, and the attorney received only a copy of the attached statement. The court held that such notice was sufficient to start the 90-day period running, pointing out that the express statutory provision, calling for mailing to the taxpayer, had indeed been complied with.

While it may be true that a request in a valid power of attorney that all correspondence be sent to the taxpayer's attorney may change his last known address for purposes of Section 6212(b)(1), nevertheless, the revenue ruling (Rev. Proc. 61-18, 1961-2 Cum. Bull. 550) that announced the acceptance of this rule of case law also stated that under different circumstances the determination of the last known address would be made according to the particular facts and the applicable case law. It then went on to approve the holding in Allen v. Commissioner, supra, as the rule to be followed when a power of attorney directs that only copies be sent to the attorney.

Recent approval has been given to the proposition that "a notice complies with the statute if sent to the address where the Commissioner reasonably believes the taxpayer wished to be reached". Delman v. Commissioner (C.A. 2d), decided October 10, 1967 (20 A.F.T. R. 2d 5543), citing Clark's Estate v. Commissioner, 173 F. 2d 13 (C.A. 2d, 1949). Similarly, in Williams v. United States, 264 F. 2d 227, 229 (C.A. 6th, 1959), the court found the necessary "minimum compliance" with the statute when the Commissioner mailed a notice of deficiency to a lawyer in accord with the taxpayer's request in a power of attorney, even though the power of attorney had been revoked by the taxpayer's death. In rejecting the contention of the decedent's personal representative that the assessment was void because the statutory notice of deficiency on which it was predicated was not mailed to the taxpayer "at his last known address" within

the meaning of Section 6212(b)(1) of the 1954 Code, the Sixth Circuit said (264 F. 2d 227, 228):

It is true of course, as appellants say, that death of the taxpayer revoked the authority of the attorney.  
\* \* \* But revocation of the power of attorney did not erase the taxpayer's request therein to the Director that "all communications and other matters be mailed" to the taxpayer at the attorney's address.  
(Emphasis supplied.)

In the instant case it is clear, as we have pointed out above, that in his non-notarized and non-witnessed power of attorney the taxpayer merely requested that copies of correspondence rather than original documents be sent to his attorney. Certainly, in this situation the Commissioner, even if he were prepared to honor the power of attorney with its shortcomings, could not have reasonably believed that the taxpayer wanted him to send the original of the notice to any place other than 6325 S. W. Alfred Street. Accordingly, in the present case, where the Commissioner had received many income tax returns and consents fixing periods of limitation showing that address as taxpayer's address (I-R. 74) he acted reasonably, and in full compliance with Section 6212(b)(1) when he sent the notice of deficiency to that location.

D. The Act of November 8, 1965 did not require that a duplicate of taxpayer's notice of deficiency be sent to his attorney

Taxpayer contends (Br. 36) that under the provisions of the Act of November 8, 1965, P.L. 89-332, 79 Stat. 1281, Secs. 1, 2

(5 U.S.C. Appendix, 1964 ed., Supp. II, Secs. 1012, 1013), Appendix, <sup>3/</sup>infra, service of a notice of deficiency on both the taxpayer and his attorney is necessary to satisfy the mailing requirements of Section 6212. That statute, in pertinent part reads as follows:

(a) Any person who is a member in good standing of the bar of the highest court of any State, possession, territory, Commonwealth, or the District of Columbia may represent others before any agency upon filing with the agency a written declaration that he is currently qualified as provided by this subsection and is authorized to represent the particular party in whose behalf he acts.

\* \* \*

(c) Nothing herein shall be construed (i) to grant or deny to any person who is not qualified as provided by subsection (a) or (b) the right to appear for or represent others before any agency or in any agency proceedings; (ii) to authorize or limit the discipline, including disbarment, of persons who appear in a representative capacity before any agency; (iii) to authorize any person who is a former officer or employee of an agency to represent others before an agency where such representation is prohibited by statute or regulation; or (iv) to present an agency from requiring a power of attorney as a condition to the settlement of any controversy involving the payment of money.

\* \* \*

Sec. 2. When any participant in any matter before an agency is represented by a person qualified pursuant to subsection (a) or (b) of section 1, any notice or other written communication required or permitted to be given to such participant in such matter shall be given to such representative in addition to any other service specifically required by statute. If a participant is represented by more than one such qualified representative, service upon any one of such representatives shall be sufficient. (Emphasis supplied.)

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<sup>3/</sup> Now 5 U.S.C., Section 500, as restated by Sec. 1(a) of the Act of September 11, 1967, P.L. 80-83, 81 Stat. 195.



It is not necessary, however, to here consider whether this Act requires such duplicate service in order to satisfy the mailing requirements of Section 6212. This is because taxpayer's attorney is not "a person qualified pursuant to subsection (a) or (b) of Section 1," and therefore the provisions of Section 2 have no application whatsoever in the instant case.

Section 1(a) of the Act of November 8, 1965, supra, requires that in order to qualify as the representative of a person who brings a case before a federal agency, an attorney must file with the agency "a written declaration that he is currently qualified" as a member in good standing of the highest court of his state and that he "is authorized to represent the particular party in whose behalf he acts." Actually it is clear that the permission to represent others before any agency is conditioned upon first filing such a declaration. Taxpayer's attorney did not file any "declaration" of any sort with the Internal Revenue Service. The incomplete, non-notarized, non-witnessed power of attorney form filed with the Commissioner's Portland office could not possibly be construed as a declaration by his attorney that the attorney was a member of the bar of the highest court of his state or that he was authorized to represent the taxpayer. Although the statute does not require that the declaration be in any particular form, it does require a formal written statement containing certain information. Since no such statement was filed, the provision for

additional service found in Section 2 does not come into play, and the lack of such additional mailing is of no significance.

But it is submitted that even if Section 2 of the Act of November 8, 1965 does apply, failure to send a duplicate deficiency notice to Erwin would not invalidate the mailing of the deficiency under Section 6212 of the Internal Revenue Code. The clear purpose of this Act was to eliminate certain agency requirements for practice before those agencies. See S. Rep. No. 755, 89th Cong., 1st Sess., p. 3, Appendix, infra. Congress did not intend to amend Section 6212 of the Internal Revenue Code, but merely to provide additional service on representatives who qualified themselves pursuant to Sections 1(a) or (b) of the Act. It is submitted that the Tax Court correctly concluded (I-R. 88, fn. 6) that the additional service was not mandatory, and that failure to make the additional service would not be a jurisdictional defect.

#### CONCLUSION

For the reasons stated above, the order of the Tax Court dismissing taxpayer's petition for redetermination for lack of jurisdiction should be affirmed.

Respectfully submitted,

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FEBRUARY, 1968.

CERTIFICATE

I certify that, in connection with the preparation of this brief, I have examined Rules 18, 19, and 39, of the United States Court of Appeals for the Ninth Circuit, and that, in my opinion, the foregoing brief is in full compliance with those rules.

Dated: \_\_\_\_\_ day of February, 1968.

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Attorney





APPENDIX

Internal Revenue Code of 1954:

SEC. 6212 [as amended by Secs. 89(b) and 76 of the Technical Amendments Act of 1958, P.L. 95-866, 72 Stat. 1606].  
NOTICE OF DEFICIENCY.

(a) In General.--If the Secretary or his delegate determines that there is a deficiency in respect of any tax imposed by subtitles A or B, he is authorized to send notice of such deficiency to the taxpayer by certified mail or registered mail.

(b) Address for Notice of Deficiency.--

(1) Income and Gift Taxes.--In the absence of notice to the Secretary or his delegate under section 6903 of the existence of a fiduciary relationship, notice of a deficiency in respect of a tax imposed by subtitle A or chapter 12, if mailed to the taxpayer at his last known address, shall be sufficient for purposes of subtitle A, chapter 12, and this chapter even if such taxpayer is deceased, or is under a legal disability, or, in the case of a corporation, has terminated its existence.

\* \* \* \*

(26 U.S.C. 1964 ed., Sec. 6212.)

SEC. 6213. RESTRICTIONS APPLICABLE TO DEFICIENCIES;  
PETITION TO TAX COURT.

(a) Time for Filing Petition and Restriction on Assessment.--Within 90 days, or 150 days if the notice is addressed to a person outside the States of the Union and the District of Columbia, after the notice of deficiency authorized in section 6212 is mailed (not counting Saturday, Sunday, or a legal holiday in the District of Columbia as the last day), the taxpayer may file a petition with the Tax Court for a redetermination of the deficiency. \*\*\*

\* \* \* \*

(26 U.S.C. 1964 ed., Sec. 6213.)



Act of November 8, 1965, P.L. 89-332, 79 Stat. 1281:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembly, That--

(a) Any person who is a member in good standing of the bar of the highest court of any State, possession, territory, Commonwealth, or the District of Columbia may represent others before any agency upon filing with the agency a written declaration that he is currently qualified as provided by this subsection and is authorized to represent the particular party in whose behalf he acts.

(b) Any person who is duly qualified to practice as a certified public accountant in any State, possession, territory, Commonwealth, or the District of Columbia may represent others before the Internal Revenue Service of the Treasury Department upon filing with that agency a written declaration that he is currently qualified as provided by this subsection and is authorized to represent the particular party in whose behalf he acts.

(c) Nothing herein shall be construed (i) to grant or deny to any person who is not qualified as provided by subsection (a) or (b) the right to appear for or represent others before any agency or in any agency proceeding; (ii) to authorize or limit the discipline, including disbarment, of persons who appear in a representative capacity before any agency; (iii) to authorize any person who is a former officer or employee of an agency to represent others before an agency where such representation is prohibited by statute or regulation; or (iv) to prevent an agency from requiring a power of attorney as a condition to the settlement of any controversy involving the payment of money.

\*

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(5 U.S.C. Appendix, 1964 ed., Supp. II, Sec. 1012.)

Sec. 2. When any participant in any matter before an agency is represented by a person qualified pursuant to subsection (a) or (b) of section 1, any notice or other written communication required or permitted to be given to such participant in such matter shall be given to such representative in addition to any other service specifically required by statute. If a participant is represented by more than one such qualified representative, service upon any one of such representatives shall be sufficient.

(5 U.S.C. Appendix, 1964 ed., Supp. II, Sec. 1013.)

S. Rep. No. 755, 89th Cong., 1st Sess. , p. 3:

This legislation is designed to do away with agency-established bars for attorneys who appear before certain Federal administrative agencies. In those agencies which require that lawyers become members of such bars to represent clients before the agency, lawyers have met with delays attempting to deal with even the most routine tasks. The responses of attorneys prompted by this bill's introduction cite examples of difficulty in attempting to bring even simple matters before these agencies.

The bill would do away with agency-established admission requirements for licensed attorneys, and thus allow persons to be represented before all Federal agencies by counsel of their choice. It would also require the agencies to deal with the counsel so selected.